

**Employer's Annual Federal Tax Return for Agricultural Employees**

OMB No. 1545-0035

▶ See the separate instructions for Form 943 for information on completing this return.

**2010**Enter state code  
for state in which  
deposits were  
made **only** if  
different from  
state in address  
to the right ▶  
(see the separate  
instructions).If you do not have  
to file returns in the  
future, check  
here ▶ ☐

Name (as distinguished from trade name)

Calendar year

Trade name, if any

Employer identification number (EIN)

Address (number and street)

City, state, and ZIP code

If address is  
different from  
prior return,  
check here. ▶ ☐**1** Number of agricultural employees employed in the pay period that includes March 12, 2010 ▶**1****\*Report wages, including those paid to qualified new employees, on lines 2 and 4. The social security tax exemption on wages will be figured on line 7c and will reduce the tax on line 7d (see instructions).****2** Total wages subject to social security tax\* (see separate instructions)**2****3** Social security tax (multiply line 2 by 12.4% (.124))**3****4** Total wages subject to Medicare tax\* (see separate instructions)**4****5** Medicare tax (multiply line 4 by 2.9% (.029))**5****6** Federal income tax withheld (see separate instructions)**6****7a** Number of qualified employees paid wages after March 31, 2010**7a****7b** Exempt wages paid to qualified employees after March 31, 2010**7b**See instructions for definitions  
of qualified employee and  
exempt wages.**7c** Social security tax exemption (multiply line 7b by 6.2% (.062))**7c****7d** Total taxes before adjustments (lines 3 + line 5 + line 6 – line 7c)**7d****8** Current year's adjustments (see separate instructions)**8****9** Total taxes after adjustments (line 7d as adjusted by line 8)**9****10** Advance earned income credit (EIC) payments made to employees, if any (see separate instructions)**10****11** Net taxes (subtract line 10 from line 9)**11****12** Total deposits for 2010, including overpayment applied from a prior year and Form 943-X**12****13a** COBRA premium assistance payments (see instructions)**13a****13b** Number of individuals provided COBRA premium assistance**13b****13c** Number of qualified employees paid exempt wages March 19-31**13c****13d** Exempt wages paid to qualified employees March 19-31**13d****13e** Social security tax exemption (multiply line 13d by 6.2% (.062))**13e****14** Add lines 12, 13a, and 13e**14****15** **Balance due.** If line 11 is more than 14, write the difference here. For information on how to pay, see the instructions ▶**15****16** **Overpayment.** If line 14 is more than line 11, enter here ▶ \$ and check if to be: ☐ Applied to next return or ☐ Refunded.● **All filers:** If line 11 is less than \$2,500, **do not** complete line 17 or Form 943-A.● **Semiweekly schedule depositors:** Complete Form 943-A and check here ▶ ☐ ● **Monthly schedule depositors:** Complete line 17 and check here ▶ ☐**17 Monthly Summary of Federal Tax Liability. (Do not complete if you were a semiweekly schedule depositor.)**

Tax liability for month		Tax liability for month		Tax liability for month	
<b>A</b> January . . .		<b>F</b> June . . . . .		<b>K</b> November . . .	
<b>B</b> February . . .		<b>G</b> July . . . . .		<b>L</b> December . . .	
<b>C</b> March . . . .		<b>H</b> August . . . .		<b>M</b> Total liability for year	
<b>D</b> April . . . . .		<b>I</b> September . . .		(add lines <b>A</b>	
<b>E</b> May . . . . .		<b>J</b> October . . . . .		through <b>L</b> ) . . . .	

**Third-Party Designee**Do you want to allow another person to discuss this return with the IRS (see separate instructions)? ☐ **Yes.** Complete the following. ☐ **No.**Designee's  
name ▶Phone  
no. ▶ ( )Personal identification  
number (PIN) ▶**Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature ▶

Print Your  
Name and Title ▶

Date ▶

**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if  
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.

# Form 943-V, Payment Voucher

## Purpose of Form

Complete Form 943-V, Payment Voucher, if you are making a payment with Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. We will use the completed voucher to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and make a payment with that return, please provide Form 943-V to the return preparer.

## Making Payment With Form 943

To avoid a penalty, make your payment with your 2010 Form 943 **only if**:

- Your net taxes for the year (line 11 on Form 943) are less than \$2,500 and you are paying in full with a timely filed return, or
- You are a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See section 7 of Pub. 51 (Circular A), Agricultural Employer's Tax Guide, for details. In this case, the amount of your payment may be \$2,500 or more.

Otherwise, you must deposit your payment by using the Electronic Federal Tax Payment System (EFTPS). See section 7 of Pub. 51 (Circular A) for deposit instructions. Do not use Form 943-V to make federal tax deposits.

**Caution.** Use Form 943-V when making any payment with Form 943. However, if you pay an amount with Form 943 that should have been deposited, you may be subject to a penalty. See Deposit Penalties in section 7 of Pub. 51 (Circular A).

## Specific Instructions

**Box 1—Employer identification number (EIN).** If you do not have an EIN, apply for one on Form SS-4, Application for Employer Identification Number, and write "Applied For" and the date you applied in this entry space.

**Box 2—Amount paid.** Enter the amount paid with Form 943.

**Box 3—Name and address.** Enter your name and address as shown on Form 943.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN, "Form 943," and "2010" on your check or money order. Do not send cash. Do not attach Form 943-V or your payment to Form 943 (or to each other).

- Detach Form 943-V and send it with your payment and Form 943 to the address provided in the Instructions for Form 943.

**Note.** You must also complete the entity information above line 1 on Form 943.



▼ Detach Here and Mail With Your Payment and Form 943. ▼



## Form 943-V

Department of the Treasury  
Internal Revenue Service

## Payment Voucher

► Do not attach this voucher or your payment to Form 943.

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2010

1 Enter your employer identification number (EIN).

2

Enter the amount of your payment . . . ►

Dollars

Cents

3 Enter your business name (individual name if sole proprietor).

Enter your address.

Enter your city, state, and ZIP code.